

COUNTY OF BRUNSWICK NORTH CAROLINA

***MONTHLY FINANCIAL STATEMENTS
(UNAUDITED)***

FOR THE PERIOD ENDED JANUARY 31, 2013



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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Monthly Financial Statements

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Brunswick County Board of Commissioners
ACTION AGENDA ITEM
2013

TO: Marty K. Lawing, County Manager

FROM: Ann Hardy
Ext. # 2060

ACTION ITEM #: _____
MEETING DATE: 2/18/2013
DATE SUBMITTED: 2/7/2013

ISSUE/ACTION REQUESTED:

PUBLIC HEARING: ☐ YES ☒ NO

Financial Report for period ended 1/31/13(UNAUDITED) for information. All reports are provided at: <http://www.brunswickcountync.gov/Portals/0/bcfiles/CurrentFYFinancialReport.pdf>

BACKGROUND/PURPOSE OF REQUEST:

General Fund

Presented on the Brunswick County Government website is a schedule of revenues and expenditures-budget and actual for the General Fund for the period ended 1/31/13 on the cash basis with comparative actual amounts for the period ended 1/31/12.

Total revenues for the General Fund at 1/31/13 are \$126.6 million compared to \$122.1 million at 1/31/12 for an increase of \$4.5 million or 3.7%. Total revenues collected are 83.4% of the amended budget for the fiscal year.

Total expenditures for the General Fund at 1/31/13 are \$82.0 million compared to \$81.5 million at 1/31/12 for an increase of \$0.5 million or 0.63%. Total expenditures are 53.1% of the budget for the fiscal year.

Fiscal year-to-date revenues are greater than total expenditures by \$44.6 million compared to \$40.6 million in the prior year for a net \$3.9 million or 9.7% improvement.

Transfer into the general fund at \$0.5 million compared to transfers out to other funds of \$0.4 million for a net improvement of \$0.9 million.

Revenues and net transfers greater than expenditures at 1/31/13 are \$45.0 million compared to \$40.2 million at 1/31/12 for a net improvement of revenues and transfers greater than expenditures of \$4.8 million or 11.87%.

Water Fund

Presented on the Brunswick County Government website is a schedule of revenues and expenditures-budget and actual and changes in fund balance for the Water Fund for the period ended 1/31/13 on the cash basis with comparative actual amounts for the period ended 1/31/12.

Total revenues for the Water Fund at 1/31/13 are \$12.8 million compared to \$13.1 million at 1/31/12 for a decrease of \$0.3 million or 2%, mainly due to less irrigation water sales in the current fiscal year. Total revenues are 64% of the budget for the fiscal year.

Total expenditures for the Water Fund at 1/31/13 are \$9.3 million compared to \$8.8 million at 1/31/12 for an increase of \$0.5 million or 5%. Expenditures are 51% of the budget for the fiscal year.

Total fiscal year-to-date revenues are greater than total expenditures by \$3.5 million as compared to \$4.3

million in the prior year for a net decline of \$0.7 million. Net transfers to other funds are \$3.6 million as of 1/31/13 compared to \$2.7 million at 1/31/12.

Wastewater Fund

Presented on the Brunswick County Government website is a schedule of revenues and expenditures-budget and actual for the Wastewater Fund for the period ended 1/31/13 on the cash basis with comparative actual amounts for the period ended 1/31/12.

Total revenues for the Wastewater Fund at 1/31/13 are \$9.3 million compared to \$8.5 million at 1/31/12 for an increase of \$0.8 million or 9.4%. Total revenues are currently 46% of the budget for the fiscal year.

Total expenditures for the Wastewater Fund at 1/31/13 are \$7.2 million compared to \$6.4 million for an increase of \$0.8 million or 12%. Total expenditures are currently 33% of the budget for the fiscal year.

Revenues are greater than expenditures at 1/31/13 by \$2.1 million with no change from 1/31/12. Net transfers in were \$0.8 million at 1/31/13 compared to net transfers out of \$2.4 million at 1/31/12.

Key Indicators of Revenues and Expenditures

Presented on the Brunswick County Government website are charts with actual history, current month actual amounts and annual budget information for major revenues and expenditures in both the enterprise and general funds.

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 1/31/13 reports that the County had \$175.7 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$20.4 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.16%.

The various unaudited financial reports are presented for information and no action is requested.

FISCAL IMPACT:

BUDGET AMENDMENT REQUIRED:	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
CAPITAL PROJECT/GRANT ORDINANCE REQUIRED:	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
PRE-AUDIT CERTIFICATION REQUIRED:	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
REVIEWED BY DIRECTOR OF FISCAL OPERATIONS	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO

CONTRACTS/AGREEMENTS:

REVIEWED BY COUNTY ATTORNEY:	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> N/A
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ADVISORY BOARD RECOMMENDATION:

COUNTY MANAGER'S RECOMMENDATION:



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
2013

ATTACHMENTS:

1. _____
 2. _____
 3. _____
-

ACTION OF THE BOARD OF COMMISSIONERS

APPROVED:
DENIED:
DEFERRED
UNTIL:

☐
☐

ATTEST: CLERK TO THE BOARD

SIGNATURE

OTHER:

**BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF JANUARY 31, 2013**

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Checking & Petty Cash						
Petty Cash			\$ 4,350			0.00%
BB&T			41,347,140			0.00%
Finistar			5,445,074			0.17%
Total Checking & Petty Cash				\$ 46,796,564	24%	
Money Markets / Savings						
BB&T Money Rate Savings			69,257,120			0.15%
First Bank Preferred Savings			10,347,912			0.15%
SunTrust Money Market			5,001,507			0.25%
Total Money Markets / Savings				\$ 84,606,539	43%	
Certificates of Deposit						
BB&T	10/3/11	10/3/13	10,040,263			0.60%
BB&T	11/30/12	12/2/13	5,000,000			0.23%
BB&T	3/20/12	3/20/14	10,000,000			0.44%
BB&T	11/30/12	5/30/14	10,000,000			0.27%
Total Certificates of Deposit				\$ 35,040,263	18%	
NC Capital Management Trust - Cash Portfolio				\$ 5,978,931	3%	0.07%
NC Capital Management Trust - Term Portfolio				\$ 3,241,681	2%	0.18%
Total Unrestricted Cash and Investments				\$ 175,663,978		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Cash Portfolio			\$ 18,993,118		10%	0.07%
PNC Bank Money Market			1,217,892		1%	0.20%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
Total Restricted Cash and Investments				\$ 20,425,576		
Grand Total All Cash and Investments				\$ 196,089,554	100%	0.16%

Cash Balances:

General Fund	\$ 104,195,421
County Capital Reserve Fund	6,948,155
School Capital Projects Fund	8,915,358
Water Fund	22,954,383
Water Capital Reserve Fund	5,952,842
Wastewater Fund	918,461
Wastewater Capital Reserve Fund	5,970,034

**County of Brunswick
Water Fund Revenues**

WATER RETAIL SALES REVENUE (617110-371316 & 371319)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	667,113	646,359	536,094	594,617	770,458		618,528	-20%	
Aug	678,503	685,045	631,447	682,536	890,930		848,179	-5%	
Sept	752,977	635,860	653,845	675,552	830,552		823,103	-1%	
Oct	609,772	536,675	582,996	620,719	640,911		605,376	-6%	
Nov	549,003	460,311	473,947	578,043	494,880		538,332	9%	
Dec	440,551	395,673	383,530	417,272	434,090		440,113	1%	
Jan	323,650	279,029	291,493	331,377	341,039		320,595	-6%	
Feb	278,009	266,414	269,540	289,819	294,562			-100%	
Mar	265,869	251,542	243,529	258,280	293,912			-100%	
Apr	259,768	255,111	238,546	284,317	275,009			-100%	
May	346,613	322,658	351,199	350,418	418,321			-100%	
**June	439,207	318,549	566,766	683,693	316,768			-100%	
Total	5,611,035	5,053,226	5,222,932	5,766,645	6,001,433	6,396,625	4,194,226		66%

WATER WHOLESALE REVENUE (617110-371317)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	484,707	558,274	520,136	573,935	602,180		502,222	-17%	
Aug	627,828	700,690	578,115	572,806	691,382		736,692	7%	
Sept	538,222	536,884	497,843	538,488	640,662		483,513	-25%	
Oct	405,161	467,959	436,852	460,224	462,945		394,070	-15%	
Nov	401,043	370,154	396,332	349,013	384,941		375,118	-3%	
Dec	284,355	260,465	257,299	320,012	276,392		281,076	2%	
Jan	230,879	300,924	267,115	287,662	269,445		262,906	-2%	
Feb	260,885	249,139	247,089	207,131	272,677			-100%	
Mar	225,452	258,190	214,179	200,724	226,944			-100%	
Apr	270,148	270,828	270,106	272,227	211,365			-100%	
May	331,828	333,790	355,286	423,526	345,286			-100%	
**June	490,550	376,679	435,118	438,205	336,570			-100%	
Total	4,551,057	4,683,975	4,475,470	4,643,954	4,720,790	5,044,773	3,035,598		60%

WATER INDUSTRIAL REVENUE (617110-371318)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	210,596	240,621	254,446	230,055	205,957		235,758	14%	
Aug	218,603	292,054	206,918	176,341	238,422		291,644	22%	
Sept	229,214	254,034	186,315	211,659	263,477		251,772	-4%	
Oct	196,482	256,381	173,444	200,160	227,805		230,252	1%	
Nov	229,987	215,633	148,067	171,152	227,584		234,277	3%	
Dec	166,325	169,695	128,560	171,746	193,560		203,477	5%	
Jan	166,956	191,364	154,011	199,172	222,440		223,740	1%	
Feb	219,455	180,515	154,580	169,138	205,758			-100%	
Mar	181,218	200,018	150,662	194,844	165,216			-100%	
Apr	201,251	184,356	138,357	205,001	178,199			-100%	
May	198,438	179,916	181,744	220,764	235,606			-100%	
June	234,467	151,660	116,775	136,764	266,335			-100%	
Total	2,452,992	2,516,247	1,993,877	2,286,796	2,630,359	2,045,500	1,670,920		82%

WATER BASE SERVICE CHARGE REVENUE (617110-371308)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	331,492	349,572	343,436	369,062	374,477		381,461	2%	
Aug	334,479	349,482	344,602	368,551	374,598		383,403	2%	
Sept	336,510	352,017	344,180	368,751	376,785		381,503	1%	
Oct	338,288	342,241	346,891	369,302	375,396		382,386	2%	
Nov	338,743	343,915	345,554	368,909	377,206		385,726	2%	
Dec	343,952	344,508	341,417	368,439	376,646		385,373	2%	
Jan	341,613	344,980	345,141	371,366	377,689		386,229	2%	
Feb	345,707	347,319	343,854	371,203	380,480			-100%	
Mar	343,749	327,932	344,894	363,122	379,420			-100%	
Apr	334,901	341,316	344,785	370,885	378,667			-100%	
May	347,492	339,761	346,061	372,644	380,225			-100%	
**June	363,757	336,279	389,403	377,768	386,880			-100%	
Total	4,100,682	4,119,322	4,180,219	4,440,002	4,538,469	4,587,000	2,686,082		59%

**County of Brunswick
Water Fund Revenues**

WATER TAPS AND CONNECTION REVENUE (617140-371305)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	43,704	50,253	23,753	31,784	22,566		20,552	-9%	
Aug	57,554	30,603	13,450	22,700	27,308		15,150	-45%	
Sept	27,018	51,650	31,003	16,150	30,336		30,974	2%	
Oct	36,035	35,000	19,150	15,280	22,816		27,034	18%	
Nov	16,673	13,000	9,950	14,900	15,924		22,145	39%	
Dec	31,111	12,600	19,150	30,550	23,563		19,234	-18%	
Jan	37,456	10,600	10,400	16,300	19,127		33,630	76%	
Feb	26,235	14,300	16,750	14,988	15,516			-100%	
Mar	30,423	21,092	20,072	13,822	21,192			-100%	
Apr	32,200	57,306	25,253	26,450	30,380			-100%	
May	49,453	41,096	29,250	24,800	19,417			-100%	
June	55,809	29,076	44,900	33,800	35,963			-100%	
Total	443,670	366,576	263,081	261,524	284,109	220,000	168,720		77%

WATER CAPITAL RECOVERY REVENUE (619100-371404)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	120,582	154,632	71,097	49,518	43,532		36,494	-16%	
Aug	205,365	92,469	37,803	43,483	42,166		36,803	-13%	
Sept	114,217	127,015	65,980	30,959	56,011		55,673	-1%	
Oct	120,041	150,130	69,274	45,051	49,159		62,911	28%	
Nov	52,524	23,520	28,105	31,260	40,237		60,584	51%	
Dec	55,118	43,829	20,463	58,450	39,262		53,463	36%	
Jan	105,217	38,483	22,337	12,620	10,622		76,170	617%	
Feb	94,911	30,626	25,738	24,630	67,326			-100%	
Mar	93,655	49,215	53,922	49,315	43,699			-100%	
Apr	91,904	99,876	45,565	77,878	49,961			-100%	
May	123,942	66,497	76,463	51,326	34,502			-100%	
June	128,743	108,133	43,321	67,095	101,493			-100%	
Total	1,306,219	984,426	560,068	541,586	577,970	516,000	382,097		74%

** In June 2007 Sunset Beach converted from a wholesale customer to over 4,000 retail customers.

WATER TRANSMISSION LINE REVENUE (619800-371309)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	-	24,719	22,579	13,206	14,840		12,295	-17%	
Aug	-	24,757	8,364	10,396	12,760		10,666	-16%	
Sept	-	22,489	19,962	8,112	18,497		18,697	1%	
Oct	20,225	43,461	19,869	10,440	16,756		21,484	28%	
Nov	11,372	6,380	8,703	8,990	10,376		20,505	98%	
Dec	14,851	12,840	3,409	17,675	12,649		17,955	42%	
Jan	28,760	11,038	6,814	20,543	10,206		18,736	84%	
Feb	25,178	8,001	11,890	5,688	22,750			-100%	
Mar	25,670	12,889	16,244	13,915	14,752			-100%	
Apr	19,558	18,502	11,874	19,307	16,833			-100%	
May	26,980	14,549	22,381	15,685	11,183			-100%	
June	26,618	31,423	38,546	16,748	13,580			-100%	
Total	199,212	231,048	190,635	160,705	175,180	174,000	120,337		69%

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER RETAIL SALES REVENUE (627210-371405)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	473,065	439,478	428,697	467,029	534,433		539,086		1%
Aug	440,956	447,770	449,671	495,227	536,471		580,699		8%
Sept	419,422	451,400	450,801	490,521	528,279		559,178		6%
Oct	414,274	419,266	423,565	481,760	512,272		531,074		4%
Nov	403,151	412,897	416,435	477,455	487,634		521,592		7%
Dec	390,342	403,053	412,496	447,742	488,908		515,480		5%
Jan	372,870	391,665	400,747	442,910	459,766		513,818		12%
Feb	373,986	297,435	397,130	442,172	486,115			-100%	
Mar	369,229	391,163	389,590	445,924	509,061			-100%	
Apr	374,632	387,284	402,306	437,732	427,655			-100%	
May	395,763	409,373	439,194	451,384	494,416			-100%	
June	371,672	383,953	464,901	545,341	463,735			-100%	
Total	4,799,362	4,834,737	5,075,532	5,625,196	5,928,745	6,864,000	3,760,927		55%

WASTEWATER TAPS & CONNECTIONS REVENUE (627220-371402)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	59,000	44,070	30,000	39,550	40,000		67,500		69%
Aug	60,000	67,015	0.00	76,232	64,000		89,000		39%
Sept	77,000	45,000	59,000	33,000	37,000		76,760		107%
Oct	37,000	33,000	51,652	46,000	48,000		32,005		-33%
Nov	32,000	17,000	46,000	32,000	80,000		60,000		-25%
Dec	33,717	20,000	8,000	42,550	217,000		60,000		-72%
Jan	13,000	24,000	12,000	61,300	65,000		76,000		17%
Feb	29,000	35,990	61,000	53,000	76,583			-100%	
Mar	48,000	33,995	51,000	39,450	36,583			-100%	
Apr	62,000	44,000	68,000	109,000	73,583			-100%	
May	44,000	16,000	37,000	11,995	44,571			-100%	
June	33,008	79,000	22,000	63,995	88,332			-100%	
Total	527,724	459,070	445,652	608,073	870,653	568,000	461,265		81%

WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	103,349	97,833	94,250	72,125	88,000		71,201		-19%
Aug	276,001	82,475	51,000	40,583	65,917		80,333		22%
Sept	118,126	109,400	136,834	42,375	128,775		41,766		-68%
Oct	214,561	283,311	162,518	106,042	124,000		99,441		-20%
Nov	196,167	28,000	44,016	39,000	56,000		103,889		86%
*Dec	74,416	107,000	(30,667)	71,500	140,500		76,222		-46%
**Jan	215,642	33,000	24,000	49,564	41,333		90,085		118%
~Feb	137,572	43,850	56,000	2,500	123,805			-100%	
Mar	76,875	80,816	60,000	57,000	84,222			-100%	
Apr	105,958	39,125	73,000	167,034	114,834			-100%	
May	101,317	33,000	148,617	37,000	32,000			-100%	
June	101,624	402,583	48,861	109,000	116,706			-100%	
Total	1,721,608	1,340,393	868,429	793,723	1,116,093	450,000	562,938		125%

WASTEWATER TRANSMISSION LINE FEES (629800-371309)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	34,471	30,612	31,417	19,708	34,334		21,742		-37%
Aug	93,001	18,014	14,000	9,194	22,973		20,639		-10%
Sept	38,375	34,497	43,611	12,125	40,592		13,922		-66%
Oct	71,551	90,002	52,737	21,347	40,335		28,957		-28%
Nov	9,170	7,000	12,005	13,000	13,333		34,632		160%
*Dec	24,806	26,000	(11,222)	18,500	14,335		25,409		77%
Jan	68,172	9,000	8,290	13,000	14,668		27,030		84%
~Feb	40,488	12,616	14,000	(3,500)	12,445			100%	
Mar	23,625	9,667	18,000	16,000	24,113			-100%	
Apr	27,320	12,042	21,333	56,344	35,278			-100%	
May	30,729	11,000	44,206	16,862	8,335			-100%	
June	34,876	99,484	20,472	60,725	27,274			-100%	
Total	496,584	359,934	268,849	253,305	288,015	150,000	172,331		115%

*Credited Town Creek & Cedar Grove schools for a reduction in permitted flow by DENR which was previously collected in June

County of Brunswick
Water and Wastewater Number of Customers

NUMBER OF WATER RETAIL CUSTOMERS							Change
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	
July	28,450	30,161	30,616	33,261	33,842	34,488	94
Aug	28,791	30,262	30,652	33,299	33,916	34,521	33
*Sept	29,007	30,400	30,731	33,337	33,968	34,362	(159)
Oct	29,052	30,598	30,791	33,415	33,990	34,328	(34)
Nov	29,142	30,680	30,876	33,434	34,050	34,377	49
Dec	29,246	30,742	30,944	33,422	34,129	34,476	99
Jan	29,343	30,534	30,924	33,490	34,189		-
Feb	29,438	30,442	30,978	33,521	34,221		-
Mar	29,511	30,470	31,013	33,549	34,254		-
Apr	29,629	30,509	31,076	33,615	34,330		-
May	29,764	30,607	33,145	33,632	34,368		-
June	29,955	30,675	33,183	33,770	34,394		-
Average	29,277	30,507	31,244	30,860	34,138		82

* In Sept and Oct 2012, pulled meter from vacant or foreclosed properties.

NUMBER OF WASTEWATER RETAIL CUSTOMERS							Change
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL/ ESTIMATE 2012-13	
July	7,671	8,414	8,605	9,180	9,683	10,667	192
Aug	7,709	8,445	8,643	9,257	9,755	10,756	89
**Sept	7,732	8,476	8,666	9,267	9,817	10,663	(93)
Oct	7,843	8,547	8,686	9,394	9,913	10,712	49
Nov	7,893	8,572	8,736	9,437	9,957	10,738	26
***Dec	8,007	8,623	8,757	9,412	10,015	11,075	337
Jan	8,071	8,629	8,751	9,396	10,151		-
Feb	8,127	8,604	8,802	9,532	10,199		-
Mar	8,184	8,592	8,803	9,583	10,213		-
Apr	8,244	8,575	9,059	9,516	10,410		-
May	8,275	8,612	9,089	9,599	10,463		-
June	8,378	8,622	9,112	9,647	10,475		-
Average	7,101	8,011	8,559	9,435	10,088		600

**In September 2012, Reduction for \$18 base charge elimination.

***In December 2012, Completion of Sunset Beach sewer system

**County of Brunswick
Local Option Sales Tax Revenues**

ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	975,448	1,035,099	775,244	611,192	728,103		803,743	10%	
Aug	933,861	1,080,249	869,298	844,882	913,921		912,847	0%	
Sept	917,690	903,945	717,873	628,840	669,704		754,001	13%	
Oct	613,244	659,688	563,576	482,833	400,003		663,615	66%	
Nov	720,210	490,968	451,640	455,100	415,830		432,817	4%	
Dec	714,660	451,242	172,484	331,494	408,793			-100%	
Jan	714,238	618,298	397,943	257,261	407,062			-100%	
Feb	712,658	544,845	377,381	363,729	350,111			-100%	
Mar	490,444	474,426	355,054	419,734	406,660			-100%	
Apr	918,078	540,237	559,235	364,267	529,984			-100%	
May	746,120	627,157	494,947	525,760	1,020,708			-100%	
June	776,785	634,500	498,848	567,902	387,186			-100%	
Total	9,233,434	8,060,654	6,233,523	5,852,993	6,638,064	6,342,860	3,567,022		56%

ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	424,564	451,511	387,930	384,828	456,457		468,237	3%	
Aug	360,173	400,615	372,649	393,146	400,939		422,864	5%	
Sept	438,590	391,244	345,577	374,736	400,747		418,782	5%	
Oct	318,047	394,474	335,048	352,699	391,422		393,726	1%	
Nov	421,173	345,704	382,451	360,510	351,758		379,858	8%	
Dec	413,507	340,101	342,429	351,112	395,014			-100%	
Jan	428,451	489,988	406,617	440,835	487,072			-100%	
Feb	426,513	362,899	327,566	341,806	350,610			-100%	
Mar	320,558	338,090	340,557	355,548	403,125			-100%	
Apr	458,298	315,917	352,020	389,645	428,045			-100%	
May	402,798	367,223	362,623	408,647	366,004			-100%	
June	410,676	355,056	374,957	352,385	430,835			-100%	
Total	4,823,347	4,552,822	4,330,424	4,505,897	4,862,027	4,990,715	2,083,466		42%

ARTICLE 42 SALES TAX REVENUE 1/2% (POINT OF DELIVERY) (APPROXIMATELY 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE) (100000-323301, 323302)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	419,395	445,803	382,047	389,923	463,609		502,448	8%	
Aug	354,256	393,616	365,754	495,102	525,360		535,526	2%	
Sept	433,819	385,389	339,368	394,173	419,001		464,542	11%	
Oct	313,696	390,345	330,003	322,739	297,341		415,766	40%	
Nov	417,358	341,732	319,980	313,939	291,703		310,259	6%	
Dec	409,631	336,385	183,945	258,856	302,427			-100%	
Jan	424,738	486,429	304,055	252,979	331,462			-100%	
Feb	422,782	358,646	269,368	267,614	262,408			-100%	
Mar	317,166	334,086	263,751	296,691	304,048			-100%	
Apr	453,741	311,071	357,385	283,405	366,596			-100%	
May	398,630	362,434	332,586	360,673	580,160			-100%	
June	406,428	350,054	338,292	360,724	306,627			-100%	
Total	4,771,639	4,495,990	3,786,534	3,996,820	4,450,742	4,328,226	2,228,541		51%

Note: Sales Taxes are 1 month behind in reporting.
Medicaid Swap Reduced Article 39 in FY 08 and Articles 39 and 42 in FY 09

County of Brunswick
Ad Valorem and Motor Vehicle Tax Revenues

PRIOR YEARS AD VALOREM AND MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	391,871	459,545	553,243	520,653	469,070		457,840	-2%	
Aug	294,528	253,418	358,446	487,765	466,417		399,728	-14%	
Sept	198,457	242,582	304,094	233,047	275,046		266,185	-3%	
Oct	199,800	194,287	273,825	340,246	262,323		292,645	12%	
Nov	142,387	101,111	234,593	261,246	220,800		248,011	12%	
Dec	125,532	183,191	255,803	276,256	268,080		1,904,275	610%	
Jan	96,145	125,867	269,411	272,557	176,623		230,649	31%	
Feb	236,630	147,396	289,685	225,344	288,303			-100%	
Mar	137,600	126,869	243,709	335,610	229,522			-100%	
Apr	96,777	103,019	121,891	160,121	217,975			-100%	
May	118,599	86,142	92,443	(373,197)	223,154			-100%	
June	107,632	66,245	139,043	136,914	142,710			-100%	
Total	2,145,958	2,089,672	3,136,186	2,876,562	3,240,024	2,585,314	3,799,333		147%

CURRENT YEAR AD VALOREM AND MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	256,456	154,454	148,657	137,781	149,233		223,725	50%	
Aug	330,116	4,587,056	303,106	2,412,025	5,345,089		6,150,582	15%	
Sept	6,355,176	6,055,307	9,270,602	8,475,311	6,289,266		6,836,698	9%	
Oct	7,120,293	5,054,052	5,297,786	4,820,497	9,065,677		5,238,074	-42%	
Nov	21,747,375	20,844,718	22,004,593	23,371,285	20,721,693		25,391,533	23%	
Dec	22,013,262	23,543,497	22,364,013	27,573,364	28,586,670		23,447,917	-18%	
Jan	28,838,454	28,032,629	29,691,895	23,641,459	25,241,193		29,356,598	16%	
Feb	3,417,074	3,396,053	3,188,089	2,490,577	2,434,826			-100%	
Mar	1,581,948	1,727,280	1,960,896	1,571,872	1,297,910			-100%	
Apr	963,407	1,211,314	1,015,191	901,577	951,266			-100%	
May	823,497	856,615	762,175	698,659	775,014			-100%	
June	650,373	777,308	663,476	639,597	659,708			-100%	
Total	94,097,431	96,240,283	96,670,479	96,734,004	101,517,545	102,087,312	96,645,127		95%

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS

January 31, 2013

	Major Funds				
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	Total Governmental Funds
Assets:					
Cash, cash equivalents and investments	104,513,116	\$ 11,550,369	8,476,014	\$ 1,171,862	\$ 125,711,361
Cash, cash equivalents and investments - restricted	214,566	-	1,217,892	-	1,432,458
Interest receivable	61,000	11,712	8,858	1,119	82,689
Taxes receivable - net	14,832,466	-	-	-	14,832,466
Receivables - net	1,043,689	-	-	-	1,043,689
Due from other governmental agencies	689,406	5,964	-	-	695,370
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Total assets	<u>\$ 121,354,243</u>	<u>\$ 11,568,045</u>	<u>\$ 9,702,764</u>	<u>\$ 1,172,981</u>	<u>\$ 143,798,033</u>
Liabilities, Equity, and Other Credits:					
Liabilities:					
Accounts payable and other liabilities	\$ 1,166,441	\$ 189,746	\$ 59,031	\$ 18,626	\$ 1,433,844
Due to other funds	-	-	-	-	-
Due to other governmental agencies	-	-	-	-	-
Deferred revenues	<u>15,136,268</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,136,268</u>
Total liabilities	<u>16,302,709</u>	<u>189,746</u>	<u>59,031</u>	<u>18,626</u>	<u>16,570,112</u>
Fund Balances:					
Restricted:					
Stabilization by State Statute	6,791,503	-	-	1,268,032	8,059,535
Restricted -other	3,352,551	-	1,647,557	1,197,709	6,197,817
Committed	214,566	11,378,299	7,996,176	-	19,589,041
Assigned	3,936,823	-	-	-	3,936,823
Unreserved	<u>90,756,091</u>	<u>-</u>	<u>-</u>	<u>(1,311,386)</u>	<u>89,444,705</u>
Total equity and other credits	<u>105,051,534</u>	<u>11,378,299</u>	<u>9,643,733</u>	<u>1,154,355</u>	<u>127,227,921</u>
Total liabilities, equity and other credits	<u>\$ 121,354,243</u>	<u>\$ 11,568,045</u>	<u>\$ 9,702,764</u>	<u>\$ 1,172,981</u>	<u>\$ 143,798,033</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND

BALANCES - GOVERNMENTAL FUNDS

FOR THE PERIOD ENDED JANUARY 31, 2013 AND THE YEAR ENDED JUNE 30, 2012

	Major Funds				
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	Total Governmental Funds
Revenues:					
Ad valorem taxes	\$ 101,192,335	\$ -	\$ -	\$ -	\$ 101,192,335
Local option sales taxes	7,905,844	-	-	-	7,905,844
Other taxes and licenses	1,327,871	-	-	787,376	2,115,247
Unrestricted intergovernmental revenues	99,964	-	-	-	99,964
Restricted intergovernmental revenues	9,030,933	320,372	589,389	568,520	10,509,214
Permits and fees	1,636,347	-	-	88,349	1,724,696
Sales and services	5,044,077	-	-	-	5,044,077
Investment earnings	51,290	15,359	14,773	1,109	82,531
Other	278,445	-	-	-	278,445
Total revenues	<u>126,567,106</u>	<u>335,731</u>	<u>604,162</u>	<u>1,445,354</u>	<u>128,952,353</u>
Expenditures:					
Current:					
General government	6,041,332	-	-	55,426	6,096,758
Public safety	17,998,709	-	-	228,124	18,226,833
Central services	6,570,087	-	-	-	6,570,087
Human services	13,848,511	-	-	-	13,848,511
Transportation	338,851	816,921	-	-	1,155,772
Environmental protection	7,770,283	4,382	-	-	7,774,665
Culture and recreation	2,067,211	91,131	-	-	2,158,342
Economic and physical development	2,775,552	13,217	-	1,119,593	3,908,362
Education	21,393,841	-	2,491,381	-	23,885,222
Debt Service:					
Principal retirement	800,000	-	-	-	800,000
Interest and fiscal charges	2,404,342	-	-	-	2,404,342
Total expenditures	<u>82,008,719</u>	<u>925,651</u>	<u>2,491,381</u>	<u>1,403,143</u>	<u>86,828,894</u>
Revenues over (under) expenditures	<u>44,558,387</u>	<u>(589,920)</u>	<u>(1,887,219)</u>	<u>42,211</u>	<u>42,123,459</u>
Other Financing Sources (Uses):					
Sale of capital assets	-	-	-	-	-
Payment to escrow agent for refunded debt	-	-	-	-	-
Transfers from other funds	827,313	-	-	46,493	873,806
Transfers to other funds	(46,493)	(513,300)	(314,013)	-	(873,806)
Premiums on bonds issued	-	-	-	-	-
Discounts on bonds issued	-	-	-	-	-
Debt financing issued	-	-	-	-	-
Total other financing sources (uses)	<u>780,820</u>	<u>(513,300)</u>	<u>(314,013)</u>	<u>46,493</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>45,339,207</u>	<u>(1,103,220)</u>	<u>(2,201,232)</u>	<u>88,704</u>	<u>42,123,459</u>
Fund balance, beginning of year	<u>59,712,327</u>	<u>12,481,519</u>	<u>11,844,965</u>	<u>1,065,651</u>	<u>85,104,462</u>
Fund balance, end of year to date	<u>\$ 105,051,534</u>	<u>\$ 11,378,299</u>	<u>\$ 9,643,733</u>	<u>\$ 1,154,355</u>	<u>\$ 127,227,921</u>

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE PERIOD ENDED JANUARY 31, 2013 AND THE YEAR ENDED JUNE 30, 2012

	General Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 105,111,312	\$ 105,372,626	\$ 101,192,335	\$ (4,180,291)
Local option sales taxes	15,661,801	15,661,801	7,905,844	(7,755,957)
Other taxes and licenses	2,004,000	2,004,000	1,327,871	(676,129)
Unrestricted intergovernmental revenues	1,298,489	1,298,489	99,964	(1,198,525)
Restricted intergovernmental revenues	14,762,317	16,189,796	9,030,933	(7,158,863)
Permits and fees	2,494,214	2,494,214	1,636,347	(857,867)
Sales and services	7,293,504	7,558,401	5,044,077	(2,514,324)
Investment earnings	56,100	56,100	51,290	(4,810)
Other	1,094,771	1,162,782	278,445	(884,337)
Total revenues	<u>149,776,508</u>	<u>151,798,209</u>	<u>126,567,106</u>	<u>(25,231,103)</u>
Expenditures:				
Current:				
General government	9,626,100	10,516,604	6,041,332	4,475,272
Central services	12,520,684	12,717,649	6,570,087	6,147,562
Public safety	29,456,958	31,632,444	17,998,709	13,633,735
Transportation	138,390	373,450	338,851	34,599
Environmental protection	13,521,914	13,527,395	7,770,283	5,757,112
Economic and physical development	4,859,835	5,100,196	2,775,552	2,324,644
Human services	24,419,341	25,936,976	13,848,511	12,088,465
Education	36,675,154	36,675,154	21,393,841	15,281,313
Culture and recreation	3,735,204	3,771,737	2,067,211	1,704,526
Debt Service:				
Principal retirement	9,910,000	9,910,000	800,000	9,110,000
Interest and fiscal charges	<u>4,265,190</u>	<u>4,280,190</u>	<u>2,404,342</u>	<u>1,875,848</u>
Total expenditures	<u>149,128,770</u>	<u>154,441,795</u>	<u>82,008,719</u>	<u>72,433,076</u>
Revenues over (under) expenditures	<u>647,738</u>	<u>(2,643,586)</u>	<u>44,558,387</u>	<u>47,201,973</u>
Other Financing Sources (Uses):				
Long-term debt issued	-	-	-	-
Advance repayment of debt	-	-	-	-
Premiums on bonds	-	-	-	-
Discounts on bonds	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers from other funds	513,300	827,313	827,313	-
Transfers to other funds	(2,009,158)	(2,055,651)	(46,493)	2,009,158
Contingency	(400,000)	(64,899)	-	64,899
Appropriated fund balance	<u>1,248,120</u>	<u>3,936,823</u>	<u>-</u>	<u>(3,936,823)</u>
Total other financing sources (uses)	<u>(647,738)</u>	<u>2,643,586</u>	<u>780,820</u>	<u>(1,862,766)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>45,339,207</u>	<u>\$ 45,339,207</u>
Fund balance, beginning of year			<u>59,712,327</u>	
Fund balance, end of year to date			<u>\$ 105,051,534</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
 FOR THE PERIOD ENDED JANUARY 31, 2013 AND THE YEAR ENDED JUNE 30, 2012
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED JANUARY 31, 2012

	Original Budget	Current Budget	January 31, 2013	Variance Positive (Negative)	FY 13 % of Budget	June 30, 2012	January 31, 2012
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 101,911,312	\$ 102,087,312	\$ 96,645,127	\$ (5,442,185)	95%	101,517,545	95,398,821
Prior year taxes	2,500,000	2,585,314	3,799,329	1,214,015	147%	3,240,025	2,138,361
Penalties and interest	700,000	700,000	747,879	47,879	107%	702,548	314,886
	<u>105,111,312</u>	<u>105,372,626</u>	<u>101,192,335</u>	<u>(4,180,291)</u>	<u>96%</u>	<u>105,460,118</u>	<u>97,852,068</u>
Local Option Sales Taxes:							
Article 39 (1%)	6,342,860	6,342,860	3,567,022	(2,775,838)	56%	6,679,861	3,127,562
Article 40 (1/2%)	4,990,715	4,990,715	2,083,466	(2,907,249)	42%	4,862,026	2,001,323
Article 42 (1/2%)	4,328,226	4,328,226	2,228,541	(2,099,685)	51%	4,450,742	1,997,013
Article 44 (1/2%)	-	-	26,815	26,815	#DIV/0!	4,079	(5,332)
	<u>15,661,801</u>	<u>15,661,801</u>	<u>7,905,844</u>	<u>(7,755,957)</u>	<u>50%</u>	<u>15,996,708</u>	<u>7,120,566</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	128,000	128,000	92,138	(35,862)	72%	167,625	83,437
Deed stamp excise tax	1,800,000	1,800,000	1,182,521	(617,479)	66%	1,751,708	1,021,463
Solid waste tax	42,000	42,000	22,395	(19,605)	53%	47,124	23,218
White goods disposal tax	34,000	34,000	30,817	(3,183)	91%	49,998	34,389
	<u>2,004,000</u>	<u>2,004,000</u>	<u>1,327,871</u>	<u>(676,129)</u>	<u>66%</u>	<u>2,016,455</u>	<u>1,162,507</u>
Unrestricted Intergovernmental:							
Medicaid hold harmless	890,280	890,280	-	(890,280)		1,077,537	-
Beer and wine tax	248,000	248,000	-	(248,000)	0%	248,109	-
Jail fees	160,209	160,209	99,964	(60,245)	62%	188,852	87,541
	<u>1,298,489</u>	<u>1,298,489</u>	<u>99,964</u>	<u>(1,198,525)</u>	<u>8%</u>	<u>1,514,498</u>	<u>87,541</u>
Restricted Intergovernmental:							
State and federal grant	14,585,914	16,012,893	8,909,484	(7,103,409)	56%	17,739,631	9,541,779
ARRA federal grant	13,403	13,903	7,202	(6,701)	52%	67,626	55,445
Court facility fees	140,000	140,000	72,055	(67,945)	51%	143,957	69,313
Payments in lieu of taxes	3,000	3,000	-	(3,000)	0%	3,716	-
ABC education requirement	-	-	11,691	11,691	#DIV/0!	1,656	1,656
ABC law enforcement services	2,000	2,000	4,239	2,239	212%	1,183	1,183
State drug tax	18,000	18,000	26,262	8,262	146%	43,135	25,283
	<u>14,762,317</u>	<u>16,189,796</u>	<u>9,030,933</u>	<u>(7,158,863)</u>	<u>56%</u>	<u>18,000,904</u>	<u>9,694,659</u>
Permits and Fees:							
Building permits	728,500	728,500	509,814	(218,686)	70%	812,456	424,928
Recording fees	649,100	649,100	446,715	(202,385)	69%	701,458	429,021
Inspection fees	118,000	118,000	78,615	(39,385)	67%	139,595	68,960
Concealed handgun permit	69,369	69,369	66,505	(2,864)	96%	87,260	40,465
Other permit and fees	929,245	929,245	534,698	(394,547)	58%	1,060,948	551,105
	<u>2,494,214</u>	<u>2,494,214</u>	<u>1,636,347</u>	<u>(857,867)</u>	<u>66%</u>	<u>2,801,717</u>	<u>1,514,479</u>
Sales and Services:							
Solid waste fees	1,000,000	1,000,000	637,478	(362,522)	64%	1,211,065	607,333
School resource officer reimbursement	853,601	1,110,828	307,506	(803,322)	28%	751,300	219,002
Rents	1,000	1,000	68,368	67,368	6837%	86,145	3,111
EMS Charges	3,165,000	3,165,000	2,269,669	(895,331)	72%	2,713,409	1,602,338
Food Services	-	-	-	-	#DIV/0!	444,294	205,172
Public health user fees	682,984	655,984	417,441	(238,543)	64%	835,939	478,115
Sheriff animal protective services fees	60,000	60,000	57,076	(2,924)	95%	-	-
Social services fees	52,800	52,800	55,708	2,908	106%	53,248	63,589
Public housing fees	26,874	26,874	6,743	(20,131)	25%	47,955	28,377
Tax collection fees	205,000	205,000	199,462	(5,538)	97%	218,521	195,237
Other sales and services	740,045	774,715	688,886	(85,829)	89%	799,562	484,371
Register of deeds	256,600	256,600	162,435	(94,165)	63%	270,286	-
Marriage licenses	52,800	52,800	27,819	(24,981)	53%	58,871	-
Recreation services	196,800	196,800	145,486	(51,314)	74%	220,402	151,065
	<u>7,293,504</u>	<u>7,558,401</u>	<u>5,044,077</u>	<u>(2,514,324)</u>	<u>67%</u>	<u>7,710,997</u>	<u>4,037,710</u>
Investment earnings							
	<u>56,100</u>	<u>56,100</u>	<u>51,290</u>	<u>(4,810)</u>	<u>91%</u>	<u>217,748</u>	<u>118,222</u>
Other:							
Tax refunds - sales and gas tax	500	500	16,370	15,870	3274%	1,099	222
ABC bottles 1 cent and 5 cent bottle taxes	42,000	42,000	25,088	(16,912)	60%	47,471	25,003
ABC Profit Distribution	24,000	24,000	6,000	(18,000)	25%	24,000	12,000
Contributions	1,500	11,245	33,150	21,905	295%	44,696	40,656

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
 FOR THE PERIOD ENDED JANUARY 31, 2013 AND THE YEAR ENDED JUNE 30, 2012
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED JANUARY 31, 2012

	Original Budget	Current Budget	January 31, 2013	Variance Positive (Negative)	FY 13 % of Budget	June 30, 2012	January 31, 2012
Other revenues	1,026,771	1,085,037	197,837	(887,200)	18%	1,324,065	443,178
	1,094,771	1,162,782	278,445	(884,337)	24%	1,441,331	521,059
Total revenues	149,776,508	151,798,209	126,567,106	(25,231,103)	83.4%	155,160,476	122,108,811
Expenditures:							
General Government:							
Governing Body:							
Salaries	266,506	241,490	138,175	103,315	57%	267,850	160,457
Fringe benefits	88,127	75,647	35,440	40,207	47%	73,870	43,755
Operating costs	64,764	64,764	39,769	24,995	61%	44,643	29,564
Capital outlay	-	-	-	-	#DIV/0!	-	-
	419,397	381,901	213,384	168,517	56%	386,363	233,776
County Administration:							
Salaries	675,478	685,782	391,727	294,055	57%	679,718	400,749
Fringe benefits	212,294	214,326	116,125	98,201	54%	204,104	117,932
Operating costs	54,530	54,530	18,401	36,129	34%	35,237	25,336
Capital outlay	-	-	-	-	#DIV/0!	-	-
	942,302	954,638	526,253	428,385	55%	919,059	544,017
Finance:							
Salaries	588,938	599,748	342,746	257,002	57%	626,671	371,734
Fringe benefits	200,661	202,793	115,430	87,363	57%	213,094	126,615
Operating costs	341,225	384,428	217,034	167,394	56%	305,130	207,746
Capital outlay	-	-	-	-	#DIV/0!	-	-
	1,130,824	1,186,969	675,210	511,759	57%	1,144,895	706,095
Tax Administration:							
Salaries	1,326,233	1,346,868	749,075	597,793	56%	1,323,889	780,056
Fringe benefits	523,635	542,248	302,999	239,249	56%	517,414	308,946
Operating costs	287,800	912,396	691,837	220,559	76%	436,508	176,123
Capital outlay	-	-	-	-	#DIV/0!	-	-
	2,137,668	2,801,512	1,743,911	1,057,601	62%	2,277,811	1,265,125
Revenue Collector:							
Salaries	367,262	371,110	212,440	158,670	57%	397,185	244,290
Fringe benefits	159,957	174,400	103,699	70,701	59%	170,082	104,619
Operating costs	67,350	76,350	29,472	46,878	39%	52,947	21,123
Capital outlay	-	-	-	-	#DIV/0!	-	-
	594,569	621,860	345,611	276,249	56%	620,214	370,032
Geographic Information:							
Salaries	367,501	373,720	214,871	158,849	57%	372,689	218,076
Fringe benefits	134,740	135,966	77,535	58,431	57%	134,264	78,474
Operating costs	79,170	79,170	37,345	41,825	47%	46,074	34,887
Capital outlay	12,000	12,000	-	12,000	0%	-	-
	593,411	600,856	329,751	271,105	55%	553,027	331,437
County Attorney:							
Salaries	302,221	306,839	163,626	143,213	53%	294,942	164,085
Fringe benefits	95,174	96,085	48,900	47,185	51%	96,043	55,839
Operating costs	248,880	248,880	98,769	150,111	40%	283,404	128,292
Capital outlay	-	-	-	-	#DIV/0!	-	-
	646,275	651,804	311,295	340,509	48%	674,389	348,216
Court Facilities:							
Salaries	70,880	103,885	60,209	43,676	58%	102,619	61,150
Fringe benefits	22,874	38,412	21,588	16,824	56%	35,750	20,721
Operating costs	189,535	182,891	74,116	108,775	41%	117,933	72,462
Capital outlay	205,975	205,975	89,120	116,855	43%	-	-
	489,264	531,163	245,033	286,130	46%	256,302	154,333
Board of Elections:							
Salaries	364,060	393,334	275,737	117,597	70%	340,143	168,849
Fringe benefits	97,785	98,489	57,415	41,074	58%	89,506	51,482
Operating costs	79,971	150,167	59,154	91,013	39%	123,338	22,516
	541,816	641,990	392,306	249,684	61%	552,987	242,847
Register of Deeds:							
Salaries	611,396	622,537	364,357	258,180	59%	684,620	403,165
Fringe benefits	278,287	280,483	163,319	117,164	58%	311,389	180,804
Operating costs	1,240,891	1,240,891	730,902	509,989	59%	1,217,144	648,031
	2,130,574	2,143,911	1,258,578	885,333	59%	2,213,153	1,232,000
Total general government	9,626,100	10,516,604	6,041,332	4,475,272	57%	9,598,200	5,427,878
Central Services:							

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JANUARY 31, 2013 AND THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED JANUARY 31, 2012

	Original Budget	Current Budget	January 31, 2013	Variance Positive (Negative)	FY 13 % of Budget	June 30, 2012	January 31, 2012
Management Information Systems:							
Salaries	577,212	584,247	312,734	271,513	54%	572,010	347,588
Fringe benefits	202,809	204,196	106,169	98,027	52%	197,139	119,604
Operating costs	466,650	466,650	147,062	319,588	32%	297,609	174,458
Capital outlay	55,000	55,000	-	55,000	0%	8,651	8,651
	<u>1,301,671</u>	<u>1,310,093</u>	<u>565,965</u>	<u>744,128</u>	<u>43%</u>	<u>1,075,409</u>	<u>650,301</u>
Service Center:							
Salaries	573,538	582,371	333,044	249,327	57%	585,498	342,739
Fringe benefits	228,714	233,524	134,491	99,033	58%	229,052	133,910
Operating costs	589,800	667,875	94,078	573,797	14%	214,783	106,433
Capital outlay	38,500	35,750	5,901	29,849	17%	23,790	15,293
	<u>1,430,552</u>	<u>1,519,520</u>	<u>567,514</u>	<u>952,006</u>	<u>37%</u>	<u>1,053,123</u>	<u>598,375</u>
Engineering:							
Salaries	304,429	309,580	158,931	150,649	51%	269,580	168,170
Fringe benefits	104,519	105,535	53,911	51,624	51%	91,637	56,913
Operating costs	34,340	49,060	13,516	35,544	28%	23,904	13,172
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>443,288</u>	<u>464,175</u>	<u>226,358</u>	<u>237,817</u>	<u>49%</u>	<u>385,121</u>	<u>238,255</u>
Operation Services:							
Salaries	1,853,890	1,884,555	1,083,004	801,551	57%	1,956,694	1,213,881
Fringe benefits	806,901	836,300	484,764	351,536	58%	814,274	491,989
Operating costs	2,874,315	2,899,675	1,300,836	1,598,839	45%	3,192,016	1,867,605
Capital outlay	113,500	113,500	91,826	21,674	81%	32,055	32,055
	<u>5,648,606</u>	<u>5,734,030</u>	<u>2,960,430</u>	<u>2,773,600</u>	<u>52%</u>	<u>5,995,039</u>	<u>3,605,530</u>
Non-departmental:							
Salaries	-	10,222	10,220	2	100%	-	-
Fringe benefits	2,333,000	2,165,031	1,369,734	795,297	63%	2,016,202	1,357,713
Operating costs	1,363,567	1,514,578	869,866	644,712	57%	1,302,474	745,567
Capital outlay	-	-	-	-	#DIV/0!	9,465	-
	<u>3,696,567</u>	<u>3,689,831</u>	<u>2,249,820</u>	<u>1,440,011</u>	<u>61%</u>	<u>3,328,141</u>	<u>2,103,280</u>
Food Services:							
Salaries	-	-	-	-	#DIV/0!	304,496	183,683
Fringe benefits	-	-	-	-	#DIV/0!	154,317	93,345
Operating costs	-	-	-	-	#DIV/0!	76,259	(17,173)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>	<u>535,072</u>	<u>259,855</u>
Total central services	<u>12,520,684</u>	<u>12,717,649</u>	<u>6,570,087</u>	<u>6,147,562</u>	<u>52%</u>	<u>12,371,905</u>	<u>7,455,596</u>
Public Safety:							
District Attorney:							
Salaries	-	1,532	1,532	-	100%	117,625	59,255
Fringe benefits	-	-	-	-	#DIV/0!	62	62
Operating costs	83,000	83,000	49,350	33,650	59%	85,084	52,231
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>83,000</u>	<u>84,532</u>	<u>50,882</u>	<u>33,650</u>	<u>60%</u>	<u>202,771</u>	<u>111,548</u>
Sheriff:							
Salaries	6,143,104	6,435,653	3,766,929	2,668,724	59%	6,377,372	3,730,079
Fringe benefits	2,280,612	2,436,408	1,383,025	1,053,383	57%	2,304,298	1,337,327
Operating costs	1,860,064	2,045,634	1,245,032	800,602	61%	2,174,419	1,292,403
Capital outlay	494,828	750,328	79,356	670,972	11%	523,268	211,628
	<u>10,778,608</u>	<u>11,668,023</u>	<u>6,474,342</u>	<u>5,193,681</u>	<u>55%</u>	<u>11,379,357</u>	<u>6,571,437</u>
Resource Center:							
Salaries	90,796	92,331	43,575	48,756	47%	92,519	54,049
Fringe benefits	35,701	35,916	13,741	22,175	38%	36,047	21,021
Operating costs	52,055	52,055	31,126	20,929	60%	104,725	44,118
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>178,552</u>	<u>180,302</u>	<u>88,442</u>	<u>91,860</u>	<u>49%</u>	<u>233,291</u>	<u>119,188</u>
Detention Center:							
Salaries	3,533,121	3,578,443	2,094,775	1,483,668	59%	3,584,007	2,098,664
Fringe benefits	1,443,285	1,578,001	952,655	625,346	60%	1,440,533	850,302
Operating costs	1,429,043	1,546,713	826,933	719,780	53%	2,044,725	1,199,835
Capital outlay	38,519	38,519	34,690	3,829	90%	-	-
	<u>6,443,968</u>	<u>6,741,676</u>	<u>3,909,053</u>	<u>2,832,623</u>	<u>58%</u>	<u>7,069,265</u>	<u>4,148,801</u>
Emergency Medical:							
Salaries	3,901,903	3,954,741	2,269,724	1,685,017	57%	3,838,062	2,223,608
Fringe benefits	1,414,679	1,455,845	827,001	628,844	57%	1,308,379	758,531
Operating costs	1,049,890	1,053,605	675,866	377,739	64%	980,591	577,177
Capital outlay	377,150	511,402	138,286	373,116	27%	242,818	92,814

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JANUARY 31, 2013 AND THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED JANUARY 31, 2012

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2013</u>	<u>Variance Positive (Negative)</u>	<u>FY 13 % of Budget</u>	<u>June 30, 2012</u>	<u>January 31, 2012</u>
	6,743,622	6,975,593	3,910,877	3,064,716	56%	6,369,850	3,652,130
Emergency Management:							
Salaries	410,021	377,971	204,909	173,062	54%	375,429	220,218
Fringe benefits	141,760	125,961	68,659	57,302	55%	125,915	73,575
Operating costs	233,206	286,704	103,396	183,308	36%	250,594	118,748
Capital outlay	56,500	360,841	360,759	82	100%	18,996	-
	841,487	1,151,477	737,723	413,754	64%	770,934	412,541
Other Agencies:							
Fire districts	300,000	675,000	545,783	129,217	81%	244,250	178,500
Rescue Squads	262,200	262,200	107,085	155,115	41%	224,454	114,028
	562,200	937,200	652,868	284,332	70%	468,704	292,528
Public Inspections:							
Salaries	484,595	492,796	288,040	204,756	58%	544,473	327,619
Fringe benefits	184,529	186,125	105,736	80,389	57%	202,434	120,916
Operating costs	77,840	77,840	25,252	52,588	32%	59,893	30,313
Capital outlay	-	-	-	-	#DIV/0!	-	-
	746,964	756,761	419,028	337,733	55%	806,800	478,848
Coroner:							
Operating costs	80,000	80,000	42,048	37,952	53%	92,589	47,713
Central Communications:							
Salaries	1,283,163	1,300,918	711,714	589,204	55%	1,281,536	757,611
Fringe benefits	532,739	547,800	295,879	251,921	54%	508,672	300,599
Operating costs	296,000	312,430	164,057	148,373	53%	374,582	269,116
Capital outlay	135,000	135,000	93,208	41,792	69%	396,948	-
	2,246,902	2,296,148	1,264,858	1,031,290	55%	2,561,738	1,327,326
Animal Control:							
Salaries	397,121	402,199	220,701	181,498	55%	412,683	250,380
Fringe benefits	167,059	168,058	89,861	78,197	53%	171,209	102,089
Operating costs	187,475	190,475	138,026	52,449	72%	176,408	107,418
Capital outlay	-	-	-	-	#DIV/0!	-	-
	751,655	760,732	448,588	312,144	59%	760,300	459,887
Total public safety	29,456,958	31,632,444	17,998,709	13,633,735	57%	30,715,599	17,621,947
Transportation:							
Cape Fear Regional Jetport	97,000	97,000	72,750	24,250	75%	66,000	49,500
Odell Williamson Municipal Airport	27,500	27,500	20,625	6,875	75%	27,500	20,625
Cape Fear Transportation Authority	13,890	13,890	10,416	3,474	75%	9,492	9,492
Brunswick Transit System	-	235,060	235,060	-	100%	241,707	159,527
Total transportation	138,390	373,450	338,851	34,599	91%	344,699	239,144
Environmental Protection:							
Solid Waste:							
Salaries	327,467	332,047	185,572	146,475	56%	339,519	207,250
Fringe benefits	135,656	136,557	71,939	64,618	53%	122,855	73,599
Operating costs	12,508,250	12,508,250	7,102,164	5,406,086	57%	12,750,939	7,430,502
Capital outlay	305,000	305,000	263,058	41,942	86%	63,559	-
	13,276,373	13,281,854	7,622,733	5,659,121	57%	13,276,872	7,711,351
Other:							
Forestry services	215,541	215,541	125,050	90,491	58%	212,185	71,788
Soil Restoration	-	-	-	-	#DIV/0!	-	-
Artificial Reef Program	-	-	-	-	#DIV/0!	-	-
Brunswick County Beach Consortium	30,000	30,000	22,500	7,500	75%	30,000	22,500
Cape Fear River Corridor	-	-	-	-	#DIV/0!	-	0
Lockwood Folly River Aquatic Restoration	-	-	-	-	#DIV/0!	-	-
	245,541	245,541	147,550	97,991	60%	242,185	94,288
Total environmental protection	13,521,914	13,527,395	7,770,283	5,757,112	57%	13,519,057	7,805,639
Economic Development:							
Code Enforcement:							
Salaries	162,322	163,735	89,490	74,245	55%	137,587	91,248
Fringe benefits	67,599	67,877	37,205	30,672	55%	54,635	37,323
Operating costs	34,215	34,215	12,338	21,877	36%	17,177	10,957
Capital outlay	-	-	-	-	#DIV/0!	-	-
	264,136	265,827	139,033	126,794	52%	209,399	139,528

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
 FOR THE PERIOD ENDED JANUARY 31, 2013 AND THE YEAR ENDED JUNE 30, 2012
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED JANUARY 31, 2012

	Original Budget	Current Budget	January 31, 2013	Variance Positive (Negative)	FY 13 % of Budget	June 30, 2012	January 31, 2012
Planning:							
Salaries	636,260	645,349	347,109	298,240	54%	582,817	370,284
Fringe benefits	231,219	233,063	124,108	108,955	53%	220,898	131,886
Operating costs	108,771	128,771	67,356	61,415	52%	81,362	37,889
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>976,250</u>	<u>1,007,183</u>	<u>538,573</u>	<u>468,610</u>	<u>53%</u>	<u>885,077</u>	<u>540,059</u>
Cooperative Extension:							
Salaries	230,750	238,953	93,018	145,935	39%	229,167	153,302
Fringe benefits	96,396	96,536	22,338	74,198	23%	74,639	1,325
Operating costs	97,946	119,639	62,548	57,091	52%	99,123	50,004
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>425,092</u>	<u>455,128</u>	<u>177,904</u>	<u>277,224</u>	<u>39%</u>	<u>402,929</u>	<u>204,631</u>
Soil and Water Conservation:							
Salaries	127,032	129,182	75,846	53,336	59%	129,966	77,731
Fringe benefits	51,740	52,163	30,453	21,710	58%	52,448	30,987
Operating costs	14,200	16,200	6,512	9,688	40%	10,507	5,128
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>192,972</u>	<u>197,545</u>	<u>112,811</u>	<u>84,734</u>	<u>57%</u>	<u>192,921</u>	<u>113,846</u>
Public Housing Section 8:							
Salaries	183,253	185,159	106,884	78,275	58%	182,829	105,908
Fringe benefits	71,725	72,101	41,493	30,608	58%	71,383	41,502
Operating costs	2,234,725	2,234,725	1,282,215	952,510	57%	2,260,883	1,327,273
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>2,489,703</u>	<u>2,491,985</u>	<u>1,430,592</u>	<u>1,061,393</u>	<u>57%</u>	<u>2,515,095</u>	<u>1,474,683</u>
Community Development:							
Operating costs	115,000	170,034	39,753	130,281	23%	3,457	5,000
Economic Development:							
Salaries	201,717	204,483	113,983	90,500	56%	188,496	112,293
Fringe benefits	66,465	67,011	35,445	31,566	53%	62,718	37,492
Operating costs	128,500	128,500	74,958	53,542	58%	135,500	81,958
	<u>396,682</u>	<u>399,994</u>	<u>224,386</u>	<u>175,608</u>	<u>56%</u>	<u>386,714</u>	<u>231,743</u>
Other Economic Development:							
Lockwood Folly & Shallotte Dredging	-	112,500	112,500	-	100%	-	-
Inlet Committee-Save Our Sands	-	-	-	-	#DIV/0!	-	-
Lockwood Folly Marketplace	-	-	-	-	#DIV/0!	-	-
Committee of 100	-	-	-	-	#DIV/0!	-	-
	<u>-</u>	<u>112,500</u>	<u>112,500</u>	<u>-</u>	<u>100%</u>	<u>-</u>	<u>-</u>
Total economic development	<u>4,859,835</u>	<u>5,100,196</u>	<u>2,775,552</u>	<u>2,324,644</u>	<u>54%</u>	<u>4,595,592</u>	<u>2,709,490</u>
Human Services:							
Health:							
Administration:							
Salaries	2,198,964	2,212,331	1,257,543	954,788	57%	2,256,841	1,345,374
Fringe benefits	859,216	899,618	511,613	388,005	57%	833,412	494,836
Operating costs	231,725	231,725	118,694	113,031	51%	203,567	98,182
Capital outlay	-	49,297	-	49,297	0%	23,181	23,181
	<u>3,289,905</u>	<u>3,392,971</u>	<u>1,887,850</u>	<u>1,505,121</u>	<u>56%</u>	<u>3,317,001</u>	<u>1,961,573</u>
Communicable Diseases:							
Operating costs	254,808	258,610	173,976	84,634	67%	245,314	187,049
Adult Health Maintenance:							
Salaries	-	-	-	-	#DIV/0!	-	0
Fringe benefits	-	-	-	-	#DIV/0!	-	-
Operating costs	69,680	119,132	39,248	79,884	33%	80,699	34,360
	<u>69,680</u>	<u>119,132</u>	<u>39,248</u>	<u>79,884</u>	<u>33%</u>	<u>80,699</u>	<u>34,360</u>
Senior Health							
Salaries	176,022	172,001	99,241	72,760	58%	179,507	104,857
Fringe benefits	61,404	61,990	30,485	31,505	49%	53,201	31,070
Operating costs	232,005	232,005	137,827	94,178	59%	218,616	138,740
	<u>469,431</u>	<u>465,996</u>	<u>267,553</u>	<u>198,443</u>	<u>57%</u>	<u>451,324</u>	<u>274,667</u>
Maternal and Child Health:							
Salaries	360,596	366,699	211,540	155,159	58%	370,495	218,648
Fringe benefits	160,093	161,296	93,009	68,287	58%	165,872	99,163
Operating costs	644,002	662,202	284,614	377,588	43%	619,130	349,921

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JANUARY 31, 2013 AND THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED JANUARY 31, 2012

	Original Budget	Current Budget	January 31, 2013	Variance Positive (Negative)	FY 13 % of Budget	June 30, 2012	January 31, 2012
Capital outlay	-	-	-	-	#DIV/0!	-	-
	1,164,691	1,190,197	589,163	601,034	50%	1,155,497	667,732
Environmental Health:							
Salaries	793,542	796,051	439,644	356,407	55%	753,389	436,651
Fringe benefits	281,026	289,883	163,443	126,440	56%	264,446	154,369
Operating costs	154,575	227,128	109,448	117,680	48%	230,872	132,795
Capital outlay	19,000	19,000	-	19,000	0%	10,194	10,194
	1,248,143	1,332,062	712,535	619,527	53%	1,258,901	734,009
Total health	6,496,658	6,758,968	3,670,325	3,088,643	54%	6,508,736	3,859,390
Veterans' Services:							
Salaries	86,151	88,165	50,658	37,507	57%	89,779	52,900
Fringe benefits	34,352	34,587	19,885	14,702	57%	34,285	19,833
Operating costs	14,844	14,020	6,433	7,587	46%	9,926	5,767
Total veterans' services	135,347	136,772	76,976	59,796	56%	133,990	78,500
Social Services:							
Administration:							
Salaries	5,605,842	5,731,595	3,208,542	2,523,053	56%	5,166,551	3,038,987
Fringe benefits	2,298,024	2,351,281	1,282,261	1,069,020	55%	2,012,514	1,186,203
Operating costs	1,382,367	1,801,541	939,692	861,849	52%	1,745,061	983,859
Capital outlay	292,200	292,200	-	292,200	0%	-	-
	9,578,433	10,176,617	5,430,495	4,746,122	53%	8,924,126	5,209,049
Community Alternative Program:							
Salaries	-	-	-	-	#DIV/0!	232,274	147,015
Fringe benefits	-	-	4,965	(4,965)	#DIV/0!	124,542	80,580
Operating costs	-	-	-	-	#DIV/0!	32,449	16,555
	-	-	4,965	(4,965)	#DIV/0!	389,265	244,150
Title III-In Home Care:							
Salaries	235,822	239,813	97,760	142,053	41%	188,398	119,458
Fringe benefits	135,491	136,278	60,212	76,066	44%	112,617	69,776
Operating costs	101,100	101,100	5,314	95,786	5%	415	66
	472,413	477,191	163,286	313,905	34%	301,430	189,300
Other Operating Costs:							
Medical assistance	30,000	30,000	16,329	13,671	54%	13,723	11,861
Aid to the blind	5,700	5,900	5,857	43	99%	6,082	727
Adoption assistance	280,000	280,000	152,379	127,621	54%	264,592	153,374
Special assistance to aged	262,500	262,500	145,439	117,061	55%	239,238	142,095
Special assistance to disabled	262,500	262,500	141,399	121,101	54%	260,370	151,279
Foster care	375,000	559,200	302,473	256,727	54%	386,094	215,461
State foster home	125,000	233,000	197,108	35,892	85%	250,927	59,922
Special assistance	1,500	1,300	206	1,094	16%	-	-
Day care	3,571,441	3,693,090	1,768,074	1,925,016	48%	4,517,892	2,398,148
Special child adoption assistance	121,649	98,846	22,558	76,288	23%	37,852	15,049
	5,035,290	5,426,336	2,751,822	2,674,514	51%	5,976,770	3,147,916
Total social services	15,086,136	16,080,144	8,350,568	7,729,576	52%	15,591,591	8,790,415
Other Human Services:							
Coastalcare	692,000	692,000	404,255	287,745	58%	689,127	398,336
Other human services	2,009,200	2,130,819	1,333,315	797,504	63%	2,205,513	1,359,598
Other human services-capital outlay	-	138,273	13,072	125,201	9%	795,924	-
	2,701,200	2,961,092	1,750,642	1,210,450	59%	3,690,564	1,757,934
Total human services	24,419,341	25,936,976	13,848,511	12,088,465	53%	25,924,881	14,486,239
Education:							
Public schools - current	32,339,596	32,339,596	18,864,762	13,474,834	58%	31,293,219	18,254,376
Public schools - capital outlay	678,453	678,453	395,766	282,687	58%	656,501	-
Community college - current	3,657,105	3,657,105	2,133,313	1,523,792	58%	3,538,906	2,064,363
Community college - capital outlay	-	-	-	-	#DIV/0!	-	-
Total education	36,675,154	36,675,154	21,393,841	15,281,313	58%	35,488,626	20,318,739
Culture and Recreation:							
Parks and Recreation:							
Salaries	1,179,615	1,195,218	684,284	510,934	57%	1,159,301	695,457
Fringe benefits	397,132	408,953	238,178	170,775	58%	405,522	243,665
Operating costs	884,559	884,559	482,016	402,543	54%	829,427	406,502

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JANUARY 31, 2013 AND THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED JANUARY 31, 2012

	Original Budget	Current Budget	January 31, 2013	Variance Positive (Negative)	FY 13 % of Budget	June 30, 2012	January 31, 2012
Capital outlay	76,000	76,000	28,219	47,781	37%	31,080	28,080
	2,537,306	2,564,730	1,432,697	1,132,033	56%	2,425,330	1,373,704
Brunswick County Library:							
Salaries	632,257	639,865	373,246	266,619	58%	632,440	386,076
Fringe benefits	275,941	277,442	160,204	117,238	58%	259,499	158,244
Operating costs	289,700	289,700	101,064	188,636	35%	257,753	97,694
Capital outlay	-	-	-	-	#DIV/0!	-	-
	1,197,898	1,207,007	634,514	572,493	53%	1,149,692	642,014
Other Culture and Recreation:							
Contributions	-	-	-	-	#DIV/0!	250,000	-
Total culture and recreation	3,735,204	3,771,737	2,067,211	1,704,526	55%	3,825,022	2,015,718
Debt Service:							
Principal retirement	9,910,000	9,910,000	800,000	9,110,000	8%	9,949,167	800,000
Interest	4,265,190	4,265,190	2,397,823	1,867,367	56%	6,487,455	2,614,357
Fees	-	15,000	6,519	8,481	43%	-	-
Total debt service	14,175,190	14,190,190	3,204,342	10,985,848	23%	16,436,622	3,414,357
Total expenditures	149,128,770	154,441,795	82,008,719	72,433,076	53.1%	152,820,203	81,494,747
Revenues over (under) expenditures	647,738	(2,643,586)	44,558,387	47,201,973		2,340,273	40,614,064
Other Financing Sources (Uses):							
Issuance of long-term debt	-	-	-	-	#DIV/0!	45,827,136	32,136
Premiums on bonds	-	-	-	-	#DIV/0!	4,789,688	-
Discounts on bonds	-	-	-	-	#DIV/0!	(196,863)	-
Payment to escrow agent for refunded debt	-	-	-	-	#DIV/0!	(48,226,667)	-
Sale of capital assets	-	-	-	-	#DIV/0!	-	-
	-	-	-	-	#DIV/0!	2,193,294	32,136
Transfers From Other Funds:							
Transfer from school capital project fund	-	314,013	314,013	-	100%	-	-
Transfer from county capital project fund	513,300	513,300	513,300	-	100%	160,000	-
	513,300	827,313	827,313	-	100%	160,000	-
Transfers To Other Funds:							
Transfer to school capital reserve fund - net	-	-	-	-	#DIV/0!	-	-
Transfer to leasing fund - net	-	-	-	-	#DIV/0!	-	-
Transfer to school capital project fund	(2,009,158)	(2,009,158)	-	2,009,158	0%	(1,960,049)	-
Transfer to grant project funds	-	(15,000)	(15,000)	-	100%	(36,586)	(10,200)
Transfer to register of deeds technology fund	-	-	-	-	#DIV/0!	-	(55,415)
Transfer to 911 fund	-	(31,493)	(31,493)	-	100%	-	-
Transfer to county capital reserve fund	-	-	-	-	#DIV/0!	-	-
Transfer to county capital project funds	-	-	-	-	#DIV/0!	(334,960)	(334,960)
Transfer to workers' compensation fund	-	-	-	-	#DIV/0!	-	-
	(2,009,158)	(2,055,651)	(46,493)	2,009,158	2%	(2,331,595)	(400,575)
Budgetary Financing Sources (Uses):							
Contingency	(400,000)	(64,899)	-	64,899	0%	-	-
Appropriated fund balance	1,248,120	3,936,823	-	(3,936,823)	0%	-	-
	848,120	3,871,924	-	(3,871,924)	0%	-	-
Total other financing sources (uses)	(647,738)	2,643,586	780,820	(1,862,766)	30%	21,699	(368,439)
Revenues and other financing sources over expenditures and other financing uses	\$ -	\$ -	45,339,207	\$ 45,339,207		2,361,972	40,245,625
Fund balance, beginning of year			59,712,327			57,350,355	57,135,789
Fund balance, end of year to date			\$ 105,051,534			\$ 59,712,327	\$ 97,381,414

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO
 ACTUAL - COUNTY CAPITAL PROJECTS FUND
 FROM INCEPTION AND FOR THE PERIOD ENDED JANUARY 31, 2013

	Project Budget	Actual		
		Prior Years	Current Year To Date	Total to Date
Revenues:				
Restricted intergovernmental	\$ 18,614,542	\$ 11,551,536	\$ 320,372	\$ 11,871,908
Investment earnings	70,000	92,749	15,359	108,108
Performance bonds	4,368,251	4,368,251	-	4,368,251
Other	259,716	204,563	-	204,563
Total revenues	<u>23,312,509</u>	<u>16,217,099</u>	<u>335,731</u>	<u>16,552,830</u>
Expenditures:				
Capital Improvements:				
Public Safety:				
911 Center expansion	<u>2,100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Environmental protection:				
C&D Landfill expansion	<u>2,658,713</u>	<u>2,542,945</u>	<u>4,382</u>	<u>2,547,327</u>
Economic Development:				
Avalon	3,922,845	286,153	13,217	299,370
Goose Marsh	170,821	154,530	-	154,530
Springlake at Maritime Shores	<u>274,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>4,368,251</u>	<u>440,683</u>	<u>13,217</u>	<u>453,900</u>
Cultural and recreation:				
Ocean Isle Beach Park	3,145,850	3,145,750	-	3,145,750
Town Creek Park Improvements	756,704	37,350	70,671	108,021
Waccamaw Park Improvements	20,000	-	20,000	20,000
Brunswick River Boat Ramp	<u>10,300</u>	<u>6,839</u>	<u>460</u>	<u>7,299</u>
	<u>3,932,854</u>	<u>3,189,939</u>	<u>91,131</u>	<u>3,281,070</u>
Transportation:				
Airport Improvements	<u>18,327,133</u>	<u>13,071,514</u>	<u>816,921</u>	<u>13,888,435</u>
Total expenditures	<u>31,386,951</u>	<u>19,245,081</u>	<u>925,651</u>	<u>20,170,732</u>
Revenues over (under) expenditures	(8,074,442)	(3,027,982)	(589,920)	(3,617,902)
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Appropriated fund balance	8,620,593	-	-	-
Contingency for future capital projects	(6,902,894)	-	-	-
Transfer from general fund	8,258,182	8,258,182	-	8,258,182
Transfer to general fund	<u>(1,901,439)</u>	<u>(1,388,139)</u>	<u>(513,300)</u>	<u>(1,901,439)</u>
Total other financing sources (uses)	<u>8,074,442</u>	<u>6,870,043</u>	<u>(513,300)</u>	<u>6,356,743</u>
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 3,842,061	(1,103,220)	\$ 2,738,841
Fund balance, beginning of year			<u>12,481,519</u>	
Fund balance, end of year to date			<u>\$ 11,378,299</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL - EDUCATION CAPITAL PROJECTS FUND
 FROM INCEPTION AND FOR THE PERIOD ENDED JANUARY 31, 2013

	Project Budget	Prior Years	Actual Current Year To Date	Total to Date
Revenues:				
NC Education Lottery	\$ 4,711,142	\$ 3,221,937	\$ 589,389	\$ 3,811,326
Investment earnings	1,199,342	1,286,052	13,444	1,299,496
Investment earnings-debt proceeds	-	-	1,329	1,329
Other	-	-	-	-
Total revenues	<u>5,910,484</u>	<u>4,507,989</u>	<u>604,162</u>	<u>5,112,151</u>
Expenditures:				
Brunswick County Schools capital projects	35,669,180	22,195,367	1,876,025	24,071,392
Brunswick Community College	31,665,911	30,040,855	615,356	30,656,211
Total expenditures	<u>67,335,091</u>	<u>52,236,222</u>	<u>2,491,381</u>	<u>54,727,603</u>
Revenues over (under) expenditures	(61,424,607)	(47,728,233)	(1,887,219)	(49,615,452)
Other Financing Sources (Uses):				
Transfer from general fund	24,719,638	22,544,307	-	22,544,307
Transfer to general fund	(314,013)	-	(314,013)	(314,013)
Appropriated fund balance	6,542,506	-	-	-
Premium on bonds issued	476,476	476,476	-	476,476
Debt financing issued	30,000,000	30,000,000	-	30,000,000
Total other financing sources (uses)	<u>61,424,607</u>	<u>53,020,783</u>	<u>(314,013)</u>	<u>52,706,770</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 5,292,550</u>	(2,201,232)	<u>\$ 3,091,318</u>
Fund balance, beginning of year			<u>11,844,965</u>	
Fund balance, end of year to date			<u>\$ 9,643,733</u>	

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS

January 31, 2013

	Special Revenue Funds				
	Occupancy Tax Fund	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:					
Cash, cash equivalents and investments	\$ 10,017	\$ 487,375	\$ (45,830)	\$ 720,300	\$ 1,171,862
Cash, cash equivalents and investments - restricted	-	-	-	-	-
Interest receivable	-	453	-	666	1,119
Receivables - net	-	-	-	-	-
Due from other governmental agencies	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 10,017</u>	<u>\$ 487,828</u>	<u>\$ (45,830)</u>	<u>\$ 720,966</u>	<u>\$ 1,172,981</u>
Liabilities and Fund Balance:					
Liabilities:					
Accounts payable and accrued liabilities	\$ -	\$ 9,427	\$ 8,660	\$ 539	\$ 18,626
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>9,427</u>	<u>8,660</u>	<u>539</u>	<u>18,626</u>
Fund Balance:					
Reserved for:					
State statute	-	453	-	666	1,119
Restricted-other		477,948		719,761	1,197,709
Assigned					-
Unassigned	<u>10,017</u>	<u>-</u>	<u>(54,490)</u>	<u>-</u>	<u>(44,473)</u>
Total fund balance	<u>10,017</u>	<u>478,401</u>	<u>(54,490)</u>	<u>720,427</u>	<u>1,154,355</u>
Total liabilities and fund balance	<u>\$ 10,017</u>	<u>\$ 487,828</u>	<u>\$ (45,830)</u>	<u>\$ 720,966</u>	<u>\$ 1,172,981</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED JANUARY 31, 2013 AND THE YEAR ENDED JUNE 30, 2012

	Special Revenue Funds				
	Occupancy Tax Fund	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:					
Other taxes and licenses	\$ 787,376	\$ -	\$ -	\$ -	787,376
Restricted intergovernmental	-	326,035	242,485	-	568,520
Permits and fees	-	-	-	88,349	88,349
Investment earnings	-	172	26	911	1,109
Other	-	-	-	-	-
Total revenues	<u>787,376</u>	<u>326,207</u>	<u>242,511</u>	<u>89,260</u>	<u>1,445,354</u>
Expenditures:					
General government	-	-	-	55,426	55,426
Public safety	-	228,124	-	-	228,124
Economic and physical development	777,359	-	342,234	-	1,119,593
Cultural and recreation	-	-	-	-	-
Total expenditures	<u>777,359</u>	<u>228,124</u>	<u>342,234</u>	<u>55,426</u>	<u>1,403,143</u>
Revenues over (under) expenditures	10,017	98,083	(99,723)	33,834	42,211
Other Financing Sources (Uses):					
Transfers In:					
Transfers from general fund	-	-	-	-	-
Transfers Out:					
Transfer to general fund	-	31,493	15,000	-	46,493
Transfer to school capital project funds	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>31,493</u>	<u>15,000</u>	<u>-</u>	<u>46,493</u>
Revenues and other financing sources over (under) expenditures and other financing uses	10,017	129,576	(84,723)	33,834	88,704
Fund balance, beginning of year	-	348,825	30,233	686,593	1,065,651
Fund balance, end of year to date	<u>\$ 10,017</u>	<u>\$ 478,401</u>	<u>\$ (54,490)</u>	<u>\$ 720,427</u>	<u>\$ 1,154,355</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES -
 BUDGET AND ACTUAL AND CHANGES IN FUND BALANCE
 BRUNSWICK COUNTY OCCUPANCY TAX FUND

FOR THE PERIOD ENDED JANUARY 31, 2013 AND THE YEAR ENDED JUNE 30, 2012

	<u>Budget</u>	<u>January 31, 2013</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2012</u>
Revenues:				
Occupancy taxes	\$ 1,109,374	\$ 787,376	\$ (321,998)	\$ 1,147,265
Expenditures				
Economic and physical development	1,109,374	777,359	332,015	1,147,266
Revenues over (under) expenditures	-	10,017	10,017	(1)
Other Financing Sources (Uses):				
Transfers In (Out):				
Transfer from general fund	-	-	-	-
Transfer to general fund	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>10,017</u>	<u>\$ 10,017</u>	<u>(1)</u>
Fund balance, beginning of year		-		1
Fund balance, end of year to date		<u>\$ 10,017</u>		<u>\$ -</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL AND CHANGES IN FUND BALANCE - EMERGENCY TELEPHONE SYSTEM FUND
 FOR THE PERIOD ENDED JANUARY 31, 2013 AND THE YEAR ENDED JUNE 30, 2012

	<u>Budget</u>	<u>January 31, 2013</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2012</u>
Revenues:				
Restricted intergovernmental	\$ 882,350	\$ 326,035	\$ (556,315)	\$ 607,350
Investment earnings	-	172	172	1,931
Total revenues	<u>882,350</u>	<u>326,207</u>	<u>(556,143)</u>	<u>609,281</u>
Expenditures:				
Public safety	<u>913,843</u>	<u>228,124</u>	<u>685,719</u>	<u>1,036,560</u>
Revenues over (under) expenditures	(31,493)	98,083	129,576	(427,279)
Other Financing Sources (Uses):				
Transfers from general fund	31,493	31,493	-	-
Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>129,576</u>	<u>\$ 129,576</u>	<u>(427,279)</u>
Fund balance, beginning of year		<u>348,825</u>		<u>776,105</u>
Fund balance, end of year to date		<u>\$ 478,401</u>		<u>\$ 348,825</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO
 ACTUAL - GRANT PROJECT FUND
 FROM INCEPTION AND FOR THE PERIOD ENDED JANUARY 31, 2013

		Actual		
	Project Authorization	Prior Years	Current Year To Date	Total to Date
Revenues:				
Restricted intergovernmental - Emergency Services	\$ 1,888,202	\$ 1,650,391	\$ 166,087	\$ 1,816,478
Restricted intergovernmental - Economic and Physical Development	127,138	47,138	-	47,138
Restricted intergovernmental - Sheriff's	557,516	334,375	27,613	361,988
Restricted intergovernmental - ARRA Sheriff's	99,555	91,650	1,800	93,450
Restricted intergovernmental - SOAR	89,999	-	-	-
Restricted intergovernmental - Environmental Protection	11,658	11,658	-	11,658
Restricted intergovernmental - CDBG Scattered Site 2009	400,000	400,000	-	400,000
Restricted intergovernmental - Urgent Repair 2010	75,000	75,000	-	75,000
Restricted intergovernmental - Culture and Recreation	75,000	51,829	(51,829)	-
Restricted intergovernmental - Urgent Repair 2011	75,000	37,500	-	37,500
Restricted intergovernmental - Single Family Rehab 2011	210,000	46,720	61,314	108,034
Restricted intergovernmental - Urgent Repair 2012	75,000	-	37,500	37,500
Restricted intergovernmental - Water Hookup 2011	75,000	-	-	-
Other revenue	1,615	1,615	-	1,615
Investment earnings	-	72	26	98
Total revenues	<u>3,760,683</u>	<u>2,747,948</u>	<u>242,511</u>	<u>2,990,459</u>
Expenditures:				
Emergency Services - Public Safety	1,889,817	1,637,399	107,569	1,744,968
General Economic and Physical Development	127,138	47,138	-	47,138
Sheriff's Department grants	657,071	426,025	33,401	459,426
SOAR grant	89,999	-	-	-
Environmental protection	14,408	14,408	-	14,408
CDBG - Scattered Site 2009	400,000	400,000	-	400,000
Urgent Repair - 2010	91,600	89,160	-	89,160
Culture and recreation	95,000	61,335	33,665	95,000
Urgent Repair - 2011	90,000	40,238	39,885	80,123
Single Family Rehabilitation - 2011	210,000	46,720	87,050	133,770
Urgent Repair - 2012	90,000	-	24,200	24,200
CDBG - 2011 Water Hookup Grant	<u>75,000</u>	<u>-</u>	<u>16,464</u>	<u>16,464</u>
Total expenditures	<u>3,830,033</u>	<u>2,762,423</u>	<u>342,234</u>	<u>3,104,657</u>
Revenues over (under) expenditures	(69,350)	(14,475)	(99,723)	(114,198)
Other Financing Sources (Uses):				
Transfers In (Out):				
Transfers from general fund	69,350	54,349	15,000	69,349
Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>69,350</u>	<u>54,349</u>	<u>15,000</u>	<u>69,349</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 39,874</u>	<u>(84,723)</u>	<u>\$ (44,849)</u>
Fund balance, beginning of year			<u>30,233</u>	
Fund balance, end of year to date			<u>\$ (54,490)</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL AND CHANGES IN FUND BALANCE -
 REGISTER OF DEEDS TECHNOLOGY ENHANCEMENT FUND

FOR THE PERIOD ENDED JANUARY 31, 2013 AND THE YEAR ENDED JUNE 30, 2012

	<u>Budget</u>	<u>January 31, 2013</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2012</u>
Revenues:				
Investment earnings	\$ 1,200	\$ 911	\$ (289)	\$ 2,218
Other permits and fees	102,000	88,349	(13,651)	100,187
Total revenues	<u>103,200</u>	<u>89,260</u>	<u>(13,940)</u>	<u>102,405</u>
Expenditures:				
General government	<u>153,478</u>	<u>55,426</u>	<u>98,052</u>	<u>78,465</u>
Revenues over (under) expenditures	(50,278)	33,834	84,112	23,940
Other Financing Sources (Uses):				
Transfers In (Out):				
Transfer from general fund	-	-	-	-
Appropriated Fund Balance	<u>50,278</u>	<u>-</u>	<u>(50,278)</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>33,834</u>	<u>\$ 33,834</u>	<u>23,940</u>
Fund balance, beginning of year		<u>686,593</u>		<u>662,653</u>
Fund balance, end of year to date		<u>\$ 720,427</u>		<u>\$ 686,593</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)

January 31, 2013

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash, cash equivalents and investments	\$ 22,954,414	8,125,817	\$ 31,080,231
Restricted cash	1,373,426	406,198	1,779,624
Interest receivable	22,402	5,384	27,786
Receivables and special assessments, net	2,425,215	13,451	2,438,666
Due from other governmental agencies	462,813	183,581	646,394
Due from other funds	-	-	-
Inventories	1,340,165	-	1,340,165
Total current assets	<u>28,578,435</u>	<u>8,734,431</u>	<u>37,312,866</u>
Current Liabilities:			
Accounts payable and other liabilities	122,592	14,963	137,555
Customer deposits	1,465,222	-	1,465,222
Current portion of debt	780,108	-	780,108
Due to other funds	-	-	-
Total current liabilities	<u>2,367,922</u>	<u>14,963</u>	<u>2,382,885</u>
Expendable net assets	26,210,513	8,719,468	34,929,981
Noncurrent Items:			
Non-depreciable capital assets	12,135,747	-	12,135,747
Depreciable capital assets, net	118,366,290	-	118,366,290
Compensated absences	(301,509)	-	(301,509)
Other post-employment benefits	(1,926,820)	-	(1,926,820)
Deferred revenue	(370,585)	(13,452)	(384,037)
Non-current portion of debt	(18,193,634)	-	(18,193,634)
Total net assets	<u>\$ 135,920,002</u>	<u>\$ 8,706,016</u>	<u>\$ 144,626,018</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM
 OPERATING FUND (NON-GAAP)
 FOR THE PERIOD ENDED JANUARY 31, 2013 AND THE YEAR ENDED JUNE 30, 2012
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED JANUARY 31, 2012

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2013</u>	<u>Variance Positive (Negative)</u>	<u>FY 12 % of Budget</u>	<u>June 30, 2012</u>	<u>January 31, 2012</u>
Revenues:							
User charges	\$ 19,253,598	\$ 19,298,898	\$ 12,450,882	\$ (6,848,016)	65%	\$ 19,245,328	\$ 12,662,858
ARRA Interest Subsidy	298,109	298,109	149,055	(149,054)	50%	303,325	151,662
Restricted intergovernmental revenue	-	-	-	-	#DIV/0!	-	-
Investment earnings	40,000	40,000	32,890	(7,110)	82%	74,185	50,347
Other	392,014	393,624	173,960	(219,664)	44%	451,650	206,233
Total revenues	<u>19,983,721</u>	<u>20,030,631</u>	<u>12,806,787</u>	<u>(7,223,844)</u>	<u>64%</u>	<u>20,074,488</u>	<u>13,071,100</u>
Expenditures:							
Salaries	3,811,220	3,875,988	2,127,752	1,748,236	55%	3,753,990	2,228,188
Fringe benefits	1,587,754	1,609,201	899,196	710,005	56%	1,543,793	933,365
Operating expenditures	6,606,554	7,282,190	3,600,957	3,681,233	49%	6,289,454	3,570,658
Repairs and maintenance	1,110,700	1,066,533	331,929	734,604	31%	840,610	459,161
Capital outlay	2,674,500	2,580,217	1,703,136	877,081	66%	1,980,380	1,165,502
Debt Service:							
Principal	755,376	755,376	93,644	661,732	12%	715,528	60,870
Interest	863,172	863,172	503,186	359,986	58%	882,907	381,835
Total expenditures	<u>17,409,276</u>	<u>18,032,677</u>	<u>9,259,800</u>	<u>8,772,877</u>	<u>51%</u>	<u>16,006,662</u>	<u>8,799,579</u>
Revenues over (under) expenditures	<u>2,574,445</u>	<u>1,997,954</u>	<u>3,546,987</u>	<u>1,549,033</u>		<u>4,067,826</u>	<u>4,271,521</u>
Other Financing Sources (Uses):							
Long-term debt issued	-	-	-	-	#DIV/0!	3,790,000	0
Premium on debt issued	-	-	-	-		533,590	-
USDA payoff of bond principal	-	-	-	-		(4,285,000)	-
Transfer to water capital project fund	(3,698,480)	(3,698,480)	(3,698,480)	-	100%	(2,668,183)	(2,668,183)
Transfer from water capital project fund	-	123,770	123,770	-	100%	254,000	-
Contingency	-	-	-	-	#DIV/0!	-	-
Appropriated net assets	1,124,035	1,576,756	-	(1,576,756)	0%	-	-
Total other financing sources (uses)	<u>(2,574,445)</u>	<u>(1,997,954)</u>	<u>(3,574,710)</u>	<u>(1,576,756)</u>	<u>179%</u>	<u>(2,375,593)</u>	<u>(2,668,183)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (27,723)</u>	<u>\$ (27,723)</u>		<u>\$ 1,692,233</u>	<u>\$ 1,603,338</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL -
WATER CAPITAL PROJECT FUNDS (NON-GAAP)
FROM INCEPTION AND FOR THE PERIOD ENDED JANUARY 31, 2013**

		Actual		
	Project Budget	Prior Year	Current Year To Date	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	42,158	7,407	49,565
Investment earnings-debt proceeds	-	-	147	147
Assessments	-	26,043	-	26,043
Penalties and interest on assessments	-	7,510	-	7,510
Total revenues	-	75,711	7,554	83,265
Expenditures:				
Utility operations center	5,438,210	5,437,603	-	5,437,603
Northwest water plant expansion	11,146,392	10,693,224	50,045	10,743,269
Ocean Forest, Sea Castle line extension	385,600	385,450	150	385,600
Roger Bacon, Calabash line extensions	694,514	694,515	-	694,515
Brunswick Community College water main	434,767	433,791	975	434,766
Ash, Little River, Etheridge Rd. water extension	1,211,189	1,211,189	-	1,211,189
Mulligan's, Cox Landing, Smith, Old Ferry, Stanley	604,404	117,323	-	117,323
Stanley Road 2nd Interconnect	19,300	3,625	6,675	10,300
Oak Island Second Feed Line	600,000	64,600	9,505	74,105
Old Shallotte Rd./Green Bay water extension	1,016,295	63,044	19,401	82,445
Sunny Point line extension	38,500	-	30,625	30,625
City of Northwest 2nd Feed Line	175,000	-	70,509	70,509
Sunset Beach 2nd Feed Line	85,000	-	15,863	15,863
Sandpiper Bay 2nd Feed Line	100,000	-	-	-
Total expenditures	21,949,171	19,104,364	203,748	19,308,112
Revenues over (under) expenditures	(21,949,171)	(19,028,653)	(196,194)	(19,224,847)
Other Financing Sources (Uses):				
Long term debt issued	11,146,392	11,146,392	-	11,146,392
Contingency for future projects	(5,977,711)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Transfers from water fund	15,374,763	11,676,284	3,698,480	15,374,764
Transfers to water fund	(377,770)	(254,000)	(123,770)	(377,770)
Total other financing sources (uses)	21,949,171	22,568,676	3,574,710	26,143,386
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 3,540,023	\$ 3,378,516	\$ 6,918,539

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)
January 31, 2013

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 1,415,060	4,734,143	\$ 6,149,203
Restricted cash	4,374,574	16,148,955	20,523,529
Interest receivable	760	5,962	6,722
Special assessments receivable	2,286,719	175,807	2,462,526
Receivables, net	1,076,340	-	1,076,340
Due from other governmental agencies	150,353	398,870	549,223
Inventories	263,913	-	263,913
Total current assets	<u>9,567,719</u>	<u>21,463,737</u>	<u>31,031,456</u>
Current Liabilities:			
Accounts payable and other liabilities	79,581	54,048	133,629
Current portion of debt	7,872,421	-	7,872,421
Due to other funds	-	-	-
Total current liabilities	<u>7,952,002</u>	<u>54,048</u>	<u>8,006,050</u>
Expendable net assets	1,615,717	21,409,689	23,025,406
Noncurrent Items:			
Non-depreciable capital assets	26,482,352	-	26,482,352
Depreciable capital assets, net	186,826,397	-	186,826,397
Deferred revenues	(4,153,547)	(175,807)	(4,329,354)
Compensated absences	(111,599)	-	(111,599)
Other post-employment benefits	(810,846)	-	(810,846)
Non-current portion of debt	(136,336,456)	-	(136,336,456)
Total net assets	<u>\$ 73,512,018</u>	<u>\$ 21,233,882</u>	<u>\$ 94,745,900</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND

ACTUAL - WASTEWATER FUND (NON-GAAP)

FOR THE PERIOD ENDED JANUARY 31, 2013 AND THE YEAR ENDED JUNE 30, 2012

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED JANUARY 31, 2012

	Original Budget	Current Budget	January 31, 2013	Variance Positive (Negative)	FY 12 % of Budget	June 30, 2012	January 31, 2012
Revenues:							
User charges	\$ 16,827,083	\$ 17,041,099	\$ 8,326,144	\$ (8,714,955)	49%	\$ 16,176,278	8,097,165
ARRA interest subsidy	418,927	418,927	179,707	(239,220)	43%	298,206	149,103
Special assessments	2,814,243	2,814,243	787,731	(2,026,512)	28%	402,215	219,802
Investment earnings	3,000	3,000	707	(2,293)	24%	-	4,668
SAD interest and penalties	-	-	1,006	1,006	#DIV/0!	-	-
Restricted intergovernmental revenues	-	-	-	-	#DIV/0!	6,135	-
Other	22,920	22,920	13,128	(9,792)	57%	71,096	38,644
Total revenues	<u>20,086,173</u>	<u>20,300,189</u>	<u>9,308,423</u>	<u>(10,991,766)</u>	<u>46%</u>	<u>16,953,930</u>	<u>8,509,382</u>
Expenditures:							
Salaries	1,777,766	1,883,233	1,006,761	876,472	53%	1,713,980	1,021,888
Fringe benefits	752,561	790,204	427,224	362,980	54%	707,905	427,912
Operating expenditures	2,452,219	2,613,654	1,318,006	1,295,648	50%	2,601,314	1,333,439
Repairs and maintenance	767,000	785,165	379,748	405,417	48%	703,999	404,028
Capital outlay	893,825	1,837,907	1,292,830	545,077	70%	616,719	410,368
Debt Service:							
Principal	8,146,237	8,146,237	148,503	7,997,734	2%	5,856,022	142,030
Interest	5,374,365	5,374,365	2,604,541	2,769,824	48%	7,718,746	2,644,321
Total expenditures	<u>20,163,973</u>	<u>21,430,765</u>	<u>7,177,613</u>	<u>14,253,152</u>	<u>33%</u>	<u>19,918,685</u>	<u>6,383,986</u>
Revenues over (under) expenditures	(77,800)	(1,130,576)	2,130,810	3,261,386		(2,964,755)	2,125,396
Other Financing Sources (Uses):							
Issuance of long-term debt	-	-	-	-	#DIV/0!	23,145,000	-
Premiums on bonds issued	-	-	-	-	#DIV/0!	3,813,041	-
Payments to escrow agent	-	-	-	-	#DIV/0!	(24,185,000)	-
Transfer to wastewater capital project fund	-	496,599	496,599	-	100%	(2,567,408)	(2,548,909)
Transfer from wastewater capital project fund	77,800	803,794	803,794	-	100%	161,640	147,000
Contingency	-	(496,599)	-	496,599	0%	-	-
Appropriated net assets	-	326,782	-	(326,782)	0%	-	-
Total other financing sources (uses)	<u>77,800</u>	<u>1,130,576</u>	<u>1,300,393</u>	<u>169,817</u>		<u>367,273</u>	<u>(2,401,909)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,431,203</u>	<u>\$ 3,431,203</u>		<u>\$ (2,597,482)</u>	<u>\$ (276,513)</u>

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
WASTEWATER CAPITAL PROJECT FUNDS (NON-GAAP)
FROM INCEPTION AND FOR THE PERIOD ENDED JANUARY 31, 2013**

		Actual		
	Project Budget	Prior Years	Current Year To Date	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ 27,167	\$ 27,167	\$ -	\$ 27,167
Assessments	373,199	392,866	1,597	394,463
Miscellaneous	38,800	-	1,161	1,161
ARRA grant	2,061,396	2,000,000	61,396	2,061,396
ARRA Interest Subsidies	675,679	625,112	50,567	675,679
Investment earnings	172,952	204,605	6,885	211,490
Investment earnings-debt proceeds	-	-	5,001	5,001
Total revenues	<u>3,349,193</u>	<u>3,249,750</u>	<u>126,607</u>	<u>3,376,357</u>
Expenditures:				
Sunset Beach Wastewater Collection System	23,279,794	21,917,418	1,175,278	23,092,696
Northeast Brunswick WWTP Expansion	13,801,908	1,501,531	3,341,383	4,842,914
Carolina Shores WWTP Upgrade	4,100,000	365,620	671,574	1,037,194
Boiling Springs Lake Transmission	2,246,801	270,497	1,241,510	1,512,007
Boiling Springs Lake SAD	3,023,027	208,897	198,154	407,051
Ocean Ridge Pump Station/Angel Trace Force Main	375,000	147,917	47	147,964
Bricklanding SAD	805,066	804,719	-	804,719
Total expenditures	<u>47,631,596</u>	<u>25,216,599</u>	<u>6,627,946</u>	<u>31,844,545</u>
Revenues over (under) expenditures	(44,282,403)	(21,966,849)	(6,501,339)	(28,468,188)
Other Financing Sources (Uses):				
Long term debt issued	40,486,839	34,159,090	6,327,750	40,486,840
ARRA debt proceeds	2,000,000	2,000,000	-	2,000,000
Gain on sale of real property	751,218	-	751,218	751,218
Fund balance appropriated	4,180,596	-	-	-
Contingency	(5,419,974)	-	-	-
Transfers from wastewater fund	3,290,259	3,440,821	(496,599)	2,944,222
Transfer to wastewater fund	(1,006,535)	(202,741)	(803,794)	(1,006,535)
Total other financing sources (uses)	<u>44,282,403</u>	<u>39,397,170</u>	<u>5,778,575</u>	<u>45,175,745</u>
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 17,430,321	\$ (722,764)	\$ 16,707,557

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND

ACTUAL AND CHANGES IN FUND BALANCE - WORKERS' COMPENSATION INTERNAL SERVICE FUND (NON-GAAP)
FOR THE PERIOD ENDED JANUARY 31, 2013 AND THE YEAR ENDED JUNE 30, 2012

	<u>Budget</u>	<u>January 31, 2013</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2012</u>	<u>January 31, 2012</u>
Revenues:					
Charges for services	\$ 1,041,998	\$ 781,498	\$ (260,500)	\$ 1,041,998	\$ 781,498
Investment earnings	-	2,896	2,896	5,756	3,622
Total revenues	<u>1,041,998</u>	<u>784,394</u>	<u>(257,604)</u>	<u>1,047,754</u>	<u>785,120</u>
Expenditures:					
Premiums	<u>1,041,998</u>	<u>275,471</u>	<u>766,527</u>	<u>568,590</u>	<u>373,536</u>
Revenues over (under) expenditures	-	508,923	508,923	479,164	411,584
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>508,923</u>	<u>\$ 508,923</u>	<u>479,164</u>	<u>411,584</u>
Fund balance, beginning of year		<u>1,745,583</u>		<u>1,266,418</u>	<u>1,266,418</u>
Fund balance, end of year to date		<u>\$ 2,254,506</u>		<u>\$ 1,745,583</u>	<u>\$ 1,678,002</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND
 ACTUAL AND CHANGES IN FUND BALANCE - HEALTH INTERNAL SERVICE FUND (NON-GAAP)
 FOR THE PERIOD ENDED JANUARY 31, 2013 AND THE YEAR ENDED JUNE 30, 2012

	<u>Budget</u>	<u>January 31, 2013</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2012</u>	<u>January 31, 2012</u>
Revenues:					
Charges for services-health premiums	\$ 10,640,700	\$ 5,852,248	\$ (4,788,452)	\$ 10,300,315	\$ 6,014,843
Charges for services-wellness	-	21,000	21,000	23,745	13,485
Restricted intergovernmental revenue	-	-	-	-	-
Investment earnings	1,300	3,072	1,772	3,869	2,009
Total revenues	<u>10,642,000</u>	<u>5,876,320</u>	<u>(4,765,680)</u>	<u>10,327,929</u>	<u>6,030,337</u>
Expenditures:					
Administrative expenditures	910,000	518,635	391,365	832,258	485,611
Claims paid employees and dependents	<u>9,732,000</u>	<u>4,246,192</u>	<u>5,485,808</u>	<u>8,573,882</u>	<u>4,098,869</u>
Total expenditures	<u>10,642,000</u>	<u>4,764,827</u>	<u>5,877,173</u>	<u>9,406,140</u>	<u>4,584,480</u>
Revenues over (under) expenditures	-	1,111,493	720,128	921,789	1,445,857
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>1,111,493</u>	<u>\$ 720,128</u>	<u>921,789</u>	<u>1,445,857</u>
Fund balance, beginning of year		<u>1,035,897</u>		<u>114,108</u>	<u>114,108</u>
Fund balance, end of year to date		<u>\$ 2,147,390</u>		<u>\$ 1,035,897</u>	<u>\$ 1,559,965</u>